Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1-3. (Canceled)

4. (Currently Amended) A pattern forming method ~~according to claim 1,~~ comprising the steps of:

forming a resist pattern for lift-off on a first film composed of one or more layers deposited on one surface side of a base;

patterning said first film by dry etching said first film using said resist pattern for lift-off as a mask;

depositing a second film composed of one or more layers on the one surface side of said base after said step of patterning with presence of said resist pattern for lift-off on said first film;

removing said resist pattern for lift-off to remove a portion of said second film on said resist pattern for lift-off; and

etching the one surface side of said base after said step of removing, said step of etching including dry-etching the one surface side of said base using etching particles which do not substantially form clusters, with a main incident angle of said etching particles to the one surface side of said base being set in a range of 60° to 90° relative to a normal direction of the one surface of said base,

wherein said dry etching in said step of etching is performed while rotating said base about an axis substantially parallel with the normal direction.

5. (Currently Amended) A pattern forming method ~~according to claim 1,~~ comprising the steps of:

forming a resist pattern for lift-off on a first film composed of one or more layers deposited on one surface side of a base;

patterning said first film by dry etching said first film using said resist pattern for lift-off as a mask;

depositing a second film composed of one or more layers on the one surface side of said base after said step of patterning with presence of said resist pattern for lift-off on said first film;

removing said resist pattern for lift-off to remove a portion of said second film on said resist pattern for lift-off; and

etching the one surface side of said base after said step of removing, said step of etching including dry-etching the one surface side of said base using etching particles which do not substantially form clusters, with a main incident angle of said etching particles to the one surface side of said base being set in a range of 60° to 90° relative to a normal direction of the one surface of said base,

wherein said second film includes an insulating layer.

6-40. (Canceled)

41. (New) A pattern forming method according to claim 4, wherein said dry etching in said step of etching is ion beam etching using a simple gas or a mixed gas composed of one or more selected from a group consisting of He, Ne, Ar, Kr, and Xe.

42. (New) A pattern forming method according to claim 4, wherein said resist pattern for lift-off has a shape at cross section including an undercut or an inverse tapered shape at cross section.

43. (New) A pattern forming method according to claim 4, wherein said first film includes a metal layer positioned furthest away from said base.

44. (New) A pattern forming method according to claim 5, wherein said dry etching in said step of etching is ion beam etching using a simple gas or a mixed gas composed of one or more selected from a group consisting of He, Ne, Ar, Kr, and Xe.

45. (New) A pattern forming method according to claim 5, wherein said resist pattern for lift-off has a shape at cross section including an undercut or an inverse tapered shape at cross section.

46. (New) A pattern forming method according to claim 5, wherein said dry etching in said step of etching is performed while rotating said base about an axis substantially parallel with the normal.

47. (New) A pattern forming method according to claim 5, wherein said first film includes a metal layer positioned furthest away from said base.